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Sec. 145.812. Each PERS defined contribution plan established under ~~section 145.81 of the Revised Code~~ shall meet the requirements necessary to qualify as a retirement system maintained by a state or local government entity under section 3121(b)(7)(F) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 3121(b)(7)(F), as amended. Each participant in a plan shall qualify as a member of that system.

Eff!
10-01-02